

# Consumer's Use Tax Return

Check Type of Return  
☐ Quarterly  
☐ Monthly

Period beginning (month/year) \_\_\_\_\_ and ending (month/year) \_\_\_\_\_

Name		Tax Computation	
Street Address		1. Total purchases subject to tax (from reverse side)..... \$	
City or Post Office, County, State, and Zip Code		2. Use Tax (6% of Line 1)..... \$	
Principal Business Activity	Social Security Number	3. Penalty (10% of Line 2) & Interest (call the Department*) if paid after due date..... \$	
ID Type (circle one) Indiana TID # Federal ID #	ID Number	4. Total amount due (add Lines 2 and 3)..... \$	
<div style="font-size: 48pt; float: left; margin-right: 10px;">U</div> Signature & Title if other than individual return _____ Date _____ I declare under the penalties of perjury that to the best of my knowledge and belief, this is a true, correct, and complete return.		For Departmental Use Only	
*Call (317) 233-4015 or by e-mail at: <a href="http://www.in.gov/dor/contactus/email.html">www.in.gov/dor/contactus/email.html</a>			

Mail with payment to: **Indiana Department of Revenue, 100 N. Senate Ave, Indianapolis, IN 46204**

## Where can you get help?

You may call any of the following offices if you have questions or wish additional information about use tax. These offices are open Monday through Friday from 8:15 a.m. to 4:45 p.m.

**Bloomington District Office**  
(812) 339-1119

**Clarksville District Office**  
(812) 282-7729

**Columbus District Office**  
(812) 376-3049

**Evansville District Office**  
(812) 479-9261

**Fort Wayne District Office**  
(260) 456-3476

**Indianapolis Office**  
(317) 233-4015

**Kokomo District Office**  
(765) 457-0525

**Lafayette District Office**  
(765) 448-6626

**Merrillville District Office**  
(219) 769-4267

**Muncie District Office**  
(765) 289-6196

**South Bend District Office**  
(574) 291-8270

**Terre Haute District Office**  
(812) 235-6046

Indiana Department of Revenue  
100 N. Senate Avenue  
Indianapolis, IN 46204  
(317) 233-4015  
TDD : (317) 232-4952

You may e-mail the Department at:  
[www.in.gov/dor/contactus/email.html](http://www.in.gov/dor/contactus/email.html)

## Indiana Use Tax



*What is it?*

*Whom does it affect?*

*When should it be paid?*

If you purchased merchandise out-of-state without having to pay sales tax and you thought it was too good to be true, chances are you're correct. You may owe "use tax." Use tax is owed when you purchase something by mail order, Internet, through radio or television advertising, or directly from an out-of-state company where sales tax was not collected. You owe use tax on any item purchased outside Indiana if **both** the following apply: (1) at least 6% sales tax was **not** paid at the time of purchase, and (2) the item purchased is to be used in Indiana. If both occur, you are required to pay the use tax on your annual Indiana Individual Income Tax Return, the ST-103 Sales & Use Tax Return or you may pay on Form ST-115.

Magazine subscriptions, Internet purchases, book clubs, cassette/CD/video clubs, home shopping companies and mail order catalogs are some common examples of out-of-state purchases that may not have been taxed. Review back invoices to see if the tax was added in; if it was not, you owe the state Use Tax. Use the ST-115, Consumer's Use Tax Return, provided in this brochure to pay at this time. In the future you will want to pay the use tax on your annual Indiana Individual Income Tax Return.

**Brochure #4**

Revised November 2002

**In general, a 6% use tax rate is owed on purchases made outside of Indiana and brought into Indiana for use, storage, or consumption, when sales tax was not paid to the other state at the time of purchase.**

*A. Data provided by other states and the Department's own auditors routinely lead to use tax billings. If you do not voluntarily comply by paying use tax, the Department can add 10% penalty to the amount owed plus interest.*

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